

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA  
ROCK HILL DIVISION

UNITED STATES OF AMERICA	)	CRIMINAL NO. <u>0:25-380</u>
	)	
	)	26 U.S.C. § 7202
vs.	)	
	)	
	)	
	)	
HARRIET WINTERS	)	<b><u>INFORMATION</u></b>

**COUNT ONE**

Failure to Collect or Pay Trust Fund Taxes

THE UNITED STATES ATTORNEY CHARGES:

At all times relevant to this Information:

1. **HARRIET WINTERS** resided in Rock Hill, South Carolina.
2. Winters Electric Incorporated (Winters Electric) was a corporation doing business in Rock Hill, South Carolina. Winters Electric was engaged in the business of electrical installation and repair. **HARRIET WINTERS** was employed as an accountant by Winters Electric.
3. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.
4. Pursuant to the Internal Revenue Code and associated statutes and regulations, employers are required to withhold amounts from their employees' gross pay including Federal Insurance Contribution Act ("FICA") taxes, which represent Social Security and Medicare taxes, and federal income taxes. These taxes will be referred to

in this Indictment collectively as “trust fund taxes” because employers hold the withheld amounts in trust until paid over to the United States. Employers are required to remit these withheld, trust fund amounts to the IRS on a quarterly basis, no later than the last day of month following the end of the quarter.

5. In addition to the trust fund taxes that must be withheld from pay, employers are separately required to make contributions under FICA for Social Security and Medicare in amounts matching the amounts withheld from their employees’ pay for those purposes. Such employer contributions are likewise required to be remitted to the IRS no later than the last day of the month following the end of the quarter.

6. Collectively, these five components required to be remitted quarterly are commonly referred to as “employment taxes,” made up of the trust fund taxes withheld (individual income, Social Security and Medicare taxes) and the matching amounts contributed by the employer.

7. Employers are required to file, one month after the conclusion of the calendar quarter, an Employer’s Quarterly Federal Tax Return, Form 941 (“Form 941”), setting forth the total amount of income taxes withheld, the total amount of Social Security and Medicare taxes due, and the total tax deposits.

8. A person is responsible for collecting, accounting for, and paying over the employment taxes if he or she has the authority required to exercise significant control over the employer’s financial affairs, regardless of whether the individual exercised such control in fact.

9. **HARRIET WINTERS** exercised control over Winters Electric’s financial affairs by, among other acts, handling payroll and preparing W-2 forms; thus, she was a

responsible person for collecting trust fund taxes, accounting for the employment taxes by filing Forms 941 with the IRS, and paying over to the IRS the employment taxes for Winters Electric's employees.

10. **HARRIET WINTERS**, was a person required to collect, account for on quarterly Forms 941, and pay over to the IRS on behalf of Winters Electric the trust fund taxes imposed on its employees by the Internal Revenue Code.

11. Since 2010, Winters Electric paid employees. **HARRIET WINTERS**, on behalf of Winters Electric, withheld trust fund taxes from those payments, but did not pay those trust fund taxes over to the IRS. Moreover, **HARRIET WINTERS**, on behalf of Winters Electric, did not pay the employers' matching portion of the employees' Social Security and Medicare taxes to the IRS. **HARRIET WINTERS** also did not file the quarterly Forms 941 with the IRS reporting the employment taxes due. From 2010 through 2024, **HARRIET WINTERS** failed to pay over trust fund taxes and failed to pay the employers' matching portion of the employees' Social Security and Medicare taxes, totalling \$2,038,852 in employment taxes.

12. On or about January 31, 2024, in the District of South Carolina, **HARRIET WINTERS** did willfully fail to collect, truthfully account for, and pay over the trust fund taxes due and owing to the IRS on behalf of the employees of Winters Electric for the calendar quarter ending on December 31, 2023, in the amount of \$77,045.

In violation of Title 26 United States Code, Section 7202.

BROOK B. ANDREWS  
ACTING UNITED STATES ATTORNEY

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